



Staff Report

RESOLUTION AUTHORIZING RECLASSIFICATION OF ACCOUNTANT TO ACCOUNTANT I/II/III AND PROPOSED NEW SALARY RANGES.

Honorable Mayor and Council Members:

Summary

Staff recommends that the City Council adopt the attached resolution authorizing reclassification of the Accountant to Accountant I/II/III and proposed new salary ranges.

Background

On August 14, 2007, the City Manager presented an informational report to Council regarding new position requests, reclassifications and departmental reorganizations. Included in this report was the proposed reclassification of Accountant to a broad banded series of Accountant I/II/III.

Discussion

The Finance Department consists of seven full-time staff members and provides comprehensive financial services to the investment community, taxpayers, businesses, employees, managers and elected officials. In carrying out these duties the Finance Department manages the financial affairs of no fewer than seven separate legal entities.

The Accountant is a critical member of the Finance Department Team. This position performs a variety of duties that require an extensive knowledge of accounting standards, ability to analyze complex financial issues and skill to produce clear, concise and comprehensive reports. Over time the incumbent has increased their knowledge base, and refined their skills and abilities, which has allowed the Department to expand the incumbent's responsibilities. The Accountant has evolved with the demands of the position and is now exercising independent thinking, judgment and decision making as well as supervision to technical and clerical staff. This increase in responsibility and expectations has resulted in a disparity between their current job classification and compensation and work currently performed.

This staffing request addresses the current gap in job classifications between the semi-professional work performed by the Accounting Technicians and the senior management work performed by the Controller. It addresses this deficiency by creating three levels in the Accountant Series: Accountant I (Junior Accountant), Accountant II (Accountant) and

Accountant III (Senior Accountant). The ability to flexibly staff this position at one of these levels affords the City the ability to appoint an individual based on demonstrated performance, job experience, skill sets and other work related qualifications and avoids the very serious issue of having an employee working out of class.

Broad banding the accountant series also addresses recruitment and retention issues with this class by providing professional growth and advancement opportunities, retaining valued staff and aiding in succession planning.

Should this reclassification be approved by Council, based on previous practice, staff recommends that the Accountant I/II/III salary ranges be set at market median of the MMCEA survey cities at the Accountant II level. The Accountant I salary rate would be set at a rate of approximately ten-percent (10%) lower than the Accountant II and the Accountant III would be set at a rate approximately fifteen-percent (15%) higher than the Accountant II. The proposed salary ranges would be as follows:

Accountant I (Junior Accountant)

| <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> | <u>Step F</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 4811 | 5052 | 5305 | 5570 | 5848 | 6140 |

Accountant II (Accountant)

| <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> | <u>Step F</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 5305 | 5570 | 5848 | 6140 | 6447 | 6769 |

Accountant III (Senior Accountant)

| <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> | <u>Step F</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 6140 | 6447 | 6769 | 7108 | 7463 | 7836 |

Staff has met and conferred with MMCEA on the proposed reclassification and salary range. MMCEA supports the new classification.

General Plan/Vision Statement

This reclassification supports the City's General Plan/Vision Statement.

Fiscal Impact

This proposal has a minimal cost impact, includes cost recovery and does not increase Department staffing. It is proposed that incumbent position be budgeted at the Senior Accountant level, effective October 9, 2007, with an estimated incremental cost of \$6,400.

Public Contact

Posting of the City Council agenda. A copy of the report was also provided to representatives of the Mid-Management Confidential Employee Association (MMCEA).

Recommendation

It is recommended that the Council adopt the attached resolution authorizing the reclassification of Accountant to Accountant I /II /III and proposed new salary ranges.

Alternatives

1. Do not approve the new classification and salary ranges.
2. Provide staff with alternative direction.
3. Take no action at this time.

Attachments

- A. Resolution Authorizing Reclassification of Accountant to Accountant I/II/III and Proposed New Salary Ranges
- B. Accountant I/II/III job description

Respectfully submitted,

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Interim Human Resources Director

Jack R. Crist
City Manager

Staff Contact:

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RESOLUTION NO. _____

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELMONT
AUTHORIZING RECLASSIFICATION OF ACCOUNTANT TO ACCOUNTANT I/II/III
AND PROPOSED NEW SALARY RANGES**

WHEREAS, on August 14, 2007, the City Manager presented an informational report to the Council regarding potential new staff position requests, reclassifications and departmental reorganizations; and

WHEREAS, in the report, staff proposed reclassifying the Accountant classification to an Accountant I/II/III; and

WHEREAS, staff has studied the proposed new classification and recommends the Accountant I/II/III classification as a means of addressing the issue of work-out-of-class performed by the current Accountant, encourage staff retention and provide an opportunity for professional growth and advancement, which benefits the City by internally developing a more productive and valuable employee; and

WHEREAS, staff recommends the proposed salary range for the new classification, effective October 9, 2007, as follows:

Accountant I (Junior Accountant)

| <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> | <u>Step F</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 4811 | 5052 | 5305 | 5570 | 5848 | 6140 |

Accountant II (Accountant)

| <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> | <u>Step F</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 5305 | 5570 | 5848 | 6140 | 6447 | 6769 |

Accountant III (Senior Accountant)

| <u>Step A</u> | <u>Step B</u> | <u>Step C</u> | <u>Step D</u> | <u>Step E</u> | <u>Step F</u> |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 6140 | 6447 | 6769 | 7108 | 7463 | 7836 |

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Belmont does hereby authorize the new classification and salary range Human Resources Analyst in the Human Resources Department.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of Belmont at a regular meeting thereof held on November 13, 2007, by the following vote:

AYES, COUNCILMEMBERS: _____

NOES, COUNCILMEMBERS: _____

ABSTAIN, COUNCILMEMBERS: _____

ABSENT, COUNCILMEMBERS: _____

CLERK of the City of Belmont

APPROVED:

MAYOR of the City of Belmont



CITY OF BELMONT
ADOPTED CC:
MMCEA BARGAINING GROUP
EXEMPT

ACCOUNTANT I/II/III

DEFINITION

To perform a variety of professional accounting duties in support of accounting programs including accounting, financial reporting and fixed assets; to prepare, maintain and review financial records and reports; and to perform a variety of tasks relative to assigned areas of responsibility.

DISTINGUISHING CHARACTERISTICS

Accountant I (Junior Accountant) – This is the entry level class in the professional accounting series. This class is distinguished from the Accountant II by the performance of more routine tasks and duties assigned to positions within the series. This class is generally used as a training class, employees may have only limited or no directly related work experience.

Accountant II (Accountant) - This is the journey level class within the professional accounting series. Employees in this class are distinguished from Accountant I by the performance of the full range of duties as assigned including those requiring a thorough knowledge of governmental accounting systems and procedures. Employees at this level receive only occasional instruction and are fully aware of the operating procedures and policies of the department. Positions in this class are flexibly staffed and are normally filled by advancement from the I level or when filled from the outside, require prior professional accounting experience.

Accountant III (Senior Accountant) – This is the advanced journey level classification in the Accountant series. This class differs from the immediately lower class of Accountant II by the size, diversity, and complexity of assigned tasks and by its supervisory responsibilities.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Assistant Finance Director or Senior Accountant. May exercise technical and functional supervision over accounting staff.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

- Perform a variety of accounting duties in support of accounting programs including accounting, financial reporting and fixed assets.
- Participate in the posting, balancing and reconciliation of the General Ledger and subsidiary accounts; prepare bank reconciliation.
- Assist in the preparation of annual financial statement, reports and accounting summaries required by the City, Redevelopment Agency, Belmont-San Carlos Fire Department and outside agencies.
- Assist in the annual audit preparation.
- Issue correcting and adjusting journal entries to update the general ledger for assigned funds.
- Prepare financial reports and other information required by City departments and external agencies.
- Assist departmental personnel and City staff with budget activity, proper expenditure coding, document preparation and other accounting related activities.
- May provide technical guidance to lower level accounting personnel in accounts receivable, payable and payroll functions.

Marginal Functions:

- Attend and participate in professional group meetings; stay abreast of new trends and innovations in the field of accounting.
- Perform related duties and responsibilities as required.

QUALIFICATIONS

Accountant I

Knowledge of:

- Operations, services and activities of accounting programs including accounts, financial reporting, fixed assets and auditing.
- Modern office procedures, methods and computer equipment.

Ability to:

- Learn to apply accounting principles to the maintenance of financial and accounting transactions and audit of financial records.
- Learn and apply Federal, State and local laws and regulations to accounting and auditing work.
- Examine and verify financial documents and reports.
- Prepare a variety of financial statements, reports and analyses.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of work.

Experience and Training Guidelines:

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying.
A typical way to obtain the knowledge and abilities would be:*

Experience:

No experience is required. Previous work or volunteer experience in accounting or financial setting highly desirable.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or business administration.

Accountant II

In addition to the qualifications of Accountant I:

Knowledge of:

- Principles of financial administration, including budgeting and reporting.
- Automated financial management systems.
- Principles of supervision and training.
- Federal and State regulations and guidelines.
- Application of generally accepted accounting principles and procedures to a variety of accounting audits, transactions and problems.
- Principles, practices and theories of governmental accounting.
- Financial research and report preparation methods and techniques.

Ability to:

- Direct and train clerical and technical personnel.
- Analyze and interpret financial and accounting records.
- Apply Federal, State and local laws and regulations pertaining to accounting and auditing work.
- Examine and verify a wide variety of financial documents and reports.
- Prepare a variety of complex financial statements, reports and analyses.

Experience and Training Guidelines:

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying.
A typical way to obtain the knowledge and abilities would be:*

Experience:

Two years of increasingly responsible governmental accounting experience comparable to that of an Accountant I in the City of Belmont.

Training

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or business administration.

Accountant III

In addition to the qualifications of Accountant I & II:

Knowledge of:

- Generally accepted accounting principles, practices and procedures.
- Governmental and cost accounting.
- Principles of training and supervision.
- Accounting and financial management computer applications.
- Budget preparation and administration.

Ability to:

- Plan, assign, supervise and coordinate the work of accounting staff.
- Establish and maintain cooperative working relationships with those contacted in the course of work
- Establish and maintain financial records, procedures and systems.
- Prepare and submit reports, claims, and other financial information for internal and other governmental agency use, including preparation of the annual financial statement and State Controller's Reports, coordinate and file claims for State mandated costs
- Interpret and implement financial policies and regulations.
- Analyze and evaluate financial data and fiscal operations and recommend improvements.
- Coordinate a wide variety of fiscal activities; perform comprehensive financial studies as directed.
- Formulate expenditures, revenue, and other financial projections.

Experience and Training Guidelines:

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

Four years of recent, progressively responsible experience in the field of professional accounting. Supervisory experience highly desirable.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major

course work in accounting or business administration. Master's degree in finance, accounting, public or business administration and/or a Certified Public Accountant are highly desirable.

WORKING CONDITIONS

Environmental/Working Conditions:

Ability to work in a standard office environment.